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TO:

Commissioner for Patents

FROM: David W. Victor

Attn: Examiner Te Y. Chen

Group Art Unit 2161

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Description of Documents Transmitted: COMMENTS ON STATEMENTS OF REASONS FOR ALLOWANCE

Applicant:

S.V. Kauffman

Serial No.:

10/053,115

Filed:

January 17, 2002

Group Art Unit:

2161

Docket No.:

STL92000050US1

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Toxidemark Office on

May 10, 2005

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### MAY 1 0 2005

Notice of Allowance Mailed: September 22, 2005

Confirmation No. 3153

### IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

S.V. Kauffman

Examiner:

Te Y. Chen

Serial No.:

10/053,115

Group Art Unit:

2161

Filed:

January 17, 2002

Docket No.:

STL920000050US1

TITLE:

METHOD, SYSTEM, AND PROGRAM FOR DEFINING ASSET CLASSES

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CERTIFICATE UNDER 37 CFR 1.8:

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David W. Victor

### COMMENTS ON STATEMENTS OF REASONS FOR ALLOWANCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Notice of Allowance dated March 22, 2005, in which the Examiner allowed claims 1, 2, 4, 6-16, 18-24, 26, 28-33, 35, and 37-40 in the above-identified application as filed.

Comments begin on page 2 of this paper.